

1098T - FAQs

1098-T Tax Form

Tax form 1098-T is a report of qualified education transactions Merced Community College District is required to send to the Internal Revenue Service (IRS) on a student's behalf. The information in your 1098-T will help you or your tax adviser determine whether you are eligible for the federal government's American Opportunity tax credit and/or Lifetime Learning credit.

Who is eligible to receive a 1098-T?

Merced Community College District will send the form to all qualified:

- U.S. citizens
- Permanent residents
- International students who have filed a taxpayer identification number on their student records

What charges qualify?

Qualified education expenses are:

- Tuition
- Scholarships and grants
- Certain related expenses required for enrollment or attendance at an eligible educational institution

The educational tax credits are based on the qualified education expenses you pay for yourself, your spouse or a dependent for whom you claim an exemption on your tax return. Per IRS guidelines, the following expenses do not qualify, even if you are required to pay them to attend college:

- Health fee
- Student representation fee
- Student body fee
- Course related books and materials
- Insurance and student health fees
- Transportation fee

Learn more about qualified education expenses at the www.irs.gov website.

Does the 1098-T include payments for books?

No, Merced Community College District does not include amounts paid for books in Box 1 of Form 1098-T. You should consult with your tax advisor to determine if payments for books, equipment or fees should be considered when preparing your income tax returns and determining eligibility for education tax credits or deductions.

What information is reported?

On the 1098-T, Merced Community College District reports the following student information to the IRS:

- Name
- Taxpayer identification number
- Dollar amount of all payments toward qualified transactions
- Dollar amount of all financial aid credited to your account excluding loans
- Adjustments to transactions reported in prior years
- Permanent address
- Whether you were a graduate student during the calendar year
- Whether you were at least a half-time student during the calendar year
- Whether any amounts reported pertain to courses beginning in the first quarter of the coming year

Merced Community College District is required to report all qualified transactions in the calendar year they posted to your account, regardless of the academic period to which they belong. Merced Community College District cannot modify the reporting method. Use your personal records and student account statements to determine the amounts you actually paid toward the charges reported on the 1098-T.

Why am I being asked to provide my SSN/ITIN?

The IRS requires Merced Community College District to request your Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN) annually if it is not recorded on your student account. Providing your number for payroll, stipends, does not satisfy this requirement. Form W-9S (Request for Student's or Borrower's Taxpayer Identification Number and Certification) is the official IRS form used to state your SSN or individual taxpayer identification number (ITIN). Please complete Part I of this form. Enter your SSN or ITIN in the spaces marked "Taxpayer Identification Number." Be certain to provide your full legal name and the number listed on your social security or individual taxpayer identification card. Bring legible copies of the completed Form W-9S, and the card or letter you received from the IRS assigning your SSN or ITIN to Admissions and Records so that they may update your file.

Merced College Admissions
3600 M Street, Stop 13
Merced, CA 95348
Phone: (209) 384-6187
Email: Admissions@mccd.edu

How do I receive my 1098-T?

Before January 1 – Sign up for Electronic Delivery

Login to WebAdvisor and select “View my 1098-T Form” under the “Financial Information” section in the Student Menu. You will be redirected to the “Tax Information” page in Self Service. Select the “1098” tab in “Tax Information” and select “Receive my 1098 only in electronic format”.

End of January – Forms are Available

Forms are prepared in January and will be available online on WebAdvisor no later than January 31. If you have not signed up for electronic delivery, the form will be mailed to your permanent address no later than January 31.

The easiest way to download your current or prior year 1098-T is to login to WebAdvisor and select “View my 1098-T Form” under the “Financial Information section” in the Student Menu. You will be redirected to the “Tax Information” page in Self Service. The 1098-T can be found under the “1098” tab in “Tax Information” section.

What if the SSN or ITIN on my form is missing or incorrect?

To add or correct your SSN or ITIN to your student account, please complete Form W-9S (Request for Student's or Borrower's Taxpayer Identification Number and Certification) which is the official IRS form used to state your SSN or individual taxpayer identification number (ITIN). Please complete Part I of this form. Enter your SSN or ITIN in the spaces marked "Taxpayer Identification Number." Be certain to provide your full legal name and the number listed on your social security or individual taxpayer identification card. Bring legible copies of the completed Form W-9S, and the card or letter you received from the IRS assigning your SSN or ITIN to Admissions and Records so that they may update your file.

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Once your SSN or ITIN has been updated, please contact your respective Student Fees Office so that a corrected 1098-T can be issued to you.

Merced College Student Fees Office
3600 M Street, Stop 20
Merced, CA 95348
Phone: (209) 381-6455; (209) 384-6210
Email: Studentfees_custsvc@mccd.edu

Why doesn't the total in box 1 match what I paid to Merced Community College District?

There are several reasons box 1 may not match your records exactly. First, box 1 includes payments received from *all* sources, including financial aid and third-party sponsors. Second, it includes only payments toward **qualified tuition and related expenses**. Although you may have paid for other charges, those payments cannot be included in box 1. Finally, box 1 includes payments posted to your account only during the calendar year being reported. Payments made in 2020 for spring 2021 cannot be reported in 2021.

Can you help me determine my eligibility for a credit?

No. We are not qualified tax professionals and cannot advise you on your individual circumstances. You should review IRS Publication 970 and consult with a qualified tax advisor if you need more assistance.

What if I believe data on my form is incorrect?

Please keep in mind that the 1098-T form includes only qualifying transactions from the calendar year reported. If you still believe your form is incorrect, please contact the Student Fees Office and provide a detailed description of what you believe is incorrect.

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What if WebAdvisor says there is no form for me?

- If you only received the California College Promise Grant fee waiver - (formerly known as Board of Governor's Fee Waiver) and did not receive any additional grant aid (such as the Pell grant) then you are not eligible for a 1098-T.
- If your most recent term of enrollment was spring of last year and you registered and settled prior to December 31 the previous year, the qualified charges for spring would have been reported on your prior year's 1098-T. You should use that year's form along with your own records of payments made to determine your eligibility for a tax credit.